

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
NEW VOTER APPROVED TAX RATE OR TAX RATE INCREASE
FORM B - FOR SCHOOL DISTRICTS (2004)**

(Name of School District) _____ (School Code) _____ (Purpose of Levy) _____

**** - Mandatory Required Fields to Complete** (if there was a new voter approved tax rate or tax rate increase).
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Since the prior year tax rate computation, some school districts may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. Date of election** _____

2. Amount of Increase Approved by Voters** (An "Increase of" or "Increase by")
Enter this rate on the Tax Rate Summary Page, Line C
(if this is an increase to an existing rate).
or
Enter this rate on the Tax Rate Summary Page, Line BB
(if it is a new rate or replaces a rate that has expired). _____

State Rate Approved by Voters (An "Increase to")
Enter this rate on the Tax Rate Summary Page, Line D and put
the difference between the Tax Rate Summary Page, Line C1 & the
Tax Rate Summary Page, Line D on the Tax Rate Summary Page, Line C
(if this is an increase to an existing rate). **OR**
or
Enter this rate on the Tax Rate Summary Page, Line BB
(if it is a new rate or replaces a rate that has expired) _____

3. Ballot Language**
Attach a sample ballot or state proposition posed to the voters exactly as it appeared on the ballot.

4. Election results** _____
(Yes) (No)

5. Expiration Date**
Enter the last year the levy will be in effect, if applicable. _____

6. Proposition C Waiver**
-Indicate whether the district obtained a new waiver to
eliminate part or all of the required Proposition C Reduction. _____
(Full) (Partial)

-Attach a sample ballot or state the proposition posed
exactly as it appeared on the ballot.
-Also indicate the election results on the Proposition C Waiver. _____
(Yes) (No)

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HASH TOTAL (To be computed and used by the State) _____

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
 DEBT SERVICE CALCULATION FOR GENERAL OBLIGATION BONDS
 PAID FOR WITH PROPERTY TAXES
 FORM C - FOR SCHOOL DISTRICTS (2004)**

<u>(Name of School District)</u>	<u>(School Code)</u>	<u>Debt Service (Purpose of Levy)</u>
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 The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments. Since property taxes are levied and collected on a calendar year basis (January – December), it is recommended that this levy be computed using calendar year data.

- 1.** **Total current year assessed valuation** obtained from the County Clerk or County Assessor. (Form A, Line 1 Total) _____
- 2.** **Amount required to pay debt service requirements during the next calendar year (January 2005 – December 2005).** Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent. _____
- 3.** **Estimated costs of collection (collector fees and commissions and Assessment Fund withholdings) and anticipated delinquencies.** Experience in prior years is the best guide for estimating un-collectible taxes. (Usually 2% to 10% of Line 2 above) _____
- 4.** **Reasonable reserve up to one year's payment** - It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds. This will include payments for January 2006 – December 2006. _____
5. **Total required for debt service** (Line 2 + Line 3 + Line 4) _____
- 6.** **Anticipated balance at end of current calendar year.** Show the anticipated bank balance at December 31, 2004 (account for any principal or interest due and estimated investment earning in the fund). _____
7. **Property tax revenue required for debt service** (Line 5 - Line 6) Any current balance in the fund available to meet the Debt Service requirements in the next calendar year is deducted from the total revenues required for Debt Service purposes. _____
- 8.** **Estimated revenue from state assessed property for debt service for the next calendar year (January – December)** - Must be estimated by the school district. In most instances a good estimate would be the same amount as the state assessed revenues actually placed in the Debt Service Fund in the prior year. _____
9. **Revenue required from locally assessed property for debt service** (Line 7 - Line 8) _____
10. **Computation of debt service tax rate** [(Line 9 / Line 1) x 100] Round a fraction to the nearest one/one hundredth of a cent. See the rounding worksheet. _____
11. **Less Voluntary Reduction By School District** _____
12. **Actual rate to be levied for debt service purposes *** (Line 10 – Line 11) **Enter this rate on the Tax Rate Summary Page, Line AA.** _____

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 * - The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

** - **Mandatory Required Fields to Complete**
 HASH TOTAL (To be computed and used by the State) _____

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)
FOR SCHOOL DISTRICTS NOT IMPLEMENTING SB960**

(2004)

(Name of School District)

(School District Code)

(Purpose of Levy)

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed. See tab "Input Data" of the Recoupment Calculator for Schools Not Using SB960 on the State Auditor's web site to update the tax rate computation for years 2003, 2002, and/or 2001. Otherwise, manually revise the tax rate computation for years 2003, 2002, and/or 2001.

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the preceding one to three year period affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the third prior year (if applicable) and work forward to the present.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

CERTIFICATION

I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief.

Name of School District

(Telephone)

(Signature)

District Number

(Date)

(Printed Name)

Purpose of Levy

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)
 FOR SCHOOL DISTRICTS NOT IMPLEMENTING SB960**

(2004)

(Name of School District)	(School District Code)		(Purpose of Levy)
	2003	2002	2001
1. Revised Locally Assessed Valuation After the changes to 2003, 2002 &/or 2001 tax rate(s) have been made. (Revised Form A, Line 1 Total)			
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)			
3. Revised Permissible Locally Assessed Tax Revenue [(Line 1 x Line 2)/100]			
4. Revised Locally Assessed Valuation (Form G, Line 1 Total)			
5. Original Tax Rate Ceiling (Original Tax Rate Summary Page, Line F)			
6. Total Locally Assessed Tax Revenue Actually Produced [(Line 4 x Line 5)/100]			
7. Revenue Loss Due to Local Assessment Reduction (Line 3 - Line 6)			
8. Estimated Lost Revenue from State Assessed Property Due to Revised Rates or State Assessment Reductions This amount <u>must</u> be estimated by the District on the "Input Data" tab.			
9. Total Lost Revenue Allowed to be Recouped (Line 7 + Line 8)			
10. Total Revenue Loss (Total of Line 9)			
11. Revenue Desired to Recoup in Current Year Revenue the District chooses to recoup in the current year. Enter the desired revenue to recoup in the highlighted cell. (Do Not Enter Less than Line 9 for the Year 2001 Nor More than Line 10)			
12. Estimated Amount of Current Collections from State Assessed Property for Recoupment of Loss This amount <u>must</u> be estimated by the District. Enter the estimate in the highlighted cell.			
13. Amount to be Recouped from Locally Assessed Property (Line 11 - Line 12)			
14. Total Current Year (2004) Locally Assessed Valuation Enter the assessed valuation in the highlighted cell. [Current (2004) Form A, Line 1]			
15. Rate to be Levied to Partially or Fully Recoup the Loss (Line 13 / Line 14 x 100) Enter this rate on the current year (2004) Tax Rate Summary Page, Line I.			

Complete lines 16 and 17 IF Line 11 is less than Line 10

Form H will Need to be Completed to Continue this Recoupment in the 2nd & / or 3rd Year

- 16. Portion of revenue on Line 9 for year 2002 reserved for second year of recoupment
- 17. Portion of revenue on Line 9 for year 2003 reserved for second or third year of recoupment

AUTHORITY: section 137.073.6, RSMo Supp. 2003, as amended by Senate Bill 960, 92nd General Assembly—2004. A version of this rule was previously filed as 15 CSR 40-3.120. Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expires April 1, 2005.

**Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to Political Subdivisions**

EMERGENCY RULE

15 CSR 40-3.150 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts Calculating a Separate Property Tax Rate for Each Sub-Class of Property

PURPOSE: This rule applies to political subdivisions other than school districts that calculate a separate property tax rate for each sub-class of property and is designed to implement section 137.073, RSMo as it applies to calculating and revising property tax rates.

EMERGENCY STATEMENT: Senate Bill No. 960, 92nd General Assembly (2004) amended section 173.073.6, RSMo, to require that all forms for the calculation of property tax rates pursuant to this section shall be promulgated and not incorporated by reference. The new law became effective on August 28, 2004. The state auditor was required to promulgate rules within thirty (30) days of the effective date. The Missouri State Auditor's Office finds a compelling governmental interest in establishing an early effect date for this emergency rule in order to implement the statutory requirements of section 137.073, RSMo as enacted by Senate Bill No. 960, 92nd General Assembly—2004 amending section 137.073.6, RSMo with regard to procedures for calculating and revising property tax rates. This emergency rule sets forth the formulas to be used in calculating various property tax rates. The forms with instructions have been adopted and approved for use by the school districts or political subdivisions other than school districts to calculate property tax rates. These forms should be used to compute and substantiate the annual tax rate ceiling(s) pursuant to requirements of the Missouri Constitution Article X, Section 22 and section 137.073, RSMo. Under the old rule the formulas were incorporated by reference. The scope of this emergency rule is limited to the circumstances creating an emergency and requiring emergency action. The state auditor believes this emergency rule is fair to all interested persons and parties under the circumstances. This rule filed September 24, 2004, effective October 4, 2004, expires April 1, 2005.

(1) The following forms with instructions, included herein, have been adopted and approved for use by the political subdivisions other than school districts to calculate a separate property tax rate for each subclass of property. These forms should be used to compute and substantiate the annual tax rate ceiling(s) pursuant to requirements of the Missouri Constitution Article X, Section 22 and section 137.073, RSMo:

- (A) Tax Rate Summary Page;
- (B) Form A Computation of Reassessment Growth and Rate for Compliance with Article X, Section 22, Missouri Constitution and section 137.073, RSMo;
- (C) Form B New Voter Approved Tax Rate or Tax Rate Increase;
- (D) Form C Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes;
- (E) Form G Initial Calculation of Allowed Recoupment and Calculation of First Year of Recoupment Taken; and
- (F) Form H Calculation of Second and/or Third Year of Recoupment Taken.

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
TAX RATE SUMMARY PAGE - FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS USING SB 960 (2004)**

(Name of Political Subdivision) (Political Subdivision Code) (Purpose of Levy)

COMPLETE THE HIGHLIGHTED CELLS TO USE THIS TAX RATE CALCULATOR. PRINT OFF SUMMARY PAGE, IF DESIRED.

	Real Estate			Personal
	Residential	Agricultural	Commercial	Property
A. Prior Year Tax Rate Ceiling as defined in Chapter 137, RSMo. Revised if Prior Year Assessed Valuation Changed. (Prior Year Tax Rate Summary Page, Line F)	_____	_____	_____	_____
B. Current Year Rate Computed Pursuant to Article X, Section 22 of the Missouri Constitution and Section 137.073, RSMo (Form A, Line 37)	_____	_____	_____	_____
C1. Tax Rate Ceiling at the Time of the Election If Applicable	_____	_____	_____	_____
C2. Amount of Rate Increase Authorized By Voters (Form B, Line 2 If Same Purpose)	_____	_____	_____	_____
D. Total [Line B (if no election) otherwise Line C1 + Line C2]	_____	_____	_____	_____
E. Maximum Authorized Levy [Greater of Prior Year Line E or Current Year Line D (If there was an election), Otherwise Prior Year Line E]	_____	_____	_____	_____
F. Current Year Tax Rate Ceiling (Lower of Line D or E) Maximum Legal Rate to Comply with Missouri Laws	_____	_____	_____	_____
G. Less Required Sales Tax Reduction If Applicable	_____	_____	_____	_____
H. Less Voluntary Reduction By Political Subdivision	_____	_____	_____	_____
I. Plus Allowable Recoupment Rate If Applicable (Attach Form G or H)	_____	_____	_____	_____
J. Tax Rate To Be Levied Rate to be Certified MUST be ≤ Line F (Line F - Lines G - H + Line I)	_____	_____	_____	_____
AA. Rate To Be Levied For Debt Service If Applicable (Form C, Line 10)	_____	_____	_____	_____
BB. Additional Special Purposed Rate Authorized By Voters After The Prior Year Tax Rates Were Set, If Applicable (Form B, Line 2 if a Different Purpose)	_____	_____	_____	_____

CERTIFICATION

I, the undersigned _____ (Office) of _____ (Political Subdivision)
levying a rate in _____ (County or Counties) do hereby certify that the data set forth above and on
the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Lines G - BB, sign this form, and return to either the County Clerk(s) for final certification OR the State Auditor's Office for a math check.

(Date) (Signature) (Printed Name) (Telephone)

Proposed rate to be entered on tax books by County Clerk

Based on Certification from the Political Subdivision: Lines: J
Section 137.073.7 RSMo, states that no tax rate shall be extended AA _____
on the tax rolls by the county clerk unless the political subdivision BB _____
has complied with the foregoing provisions of this section.

(Date) (County Clerk's Signature) (County)

Please submit only 1 copy directly to the State Auditor's Office - if you fax it, DON'T mail it & vice versa.

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo
FORM A - FOR POLITICAL SUBDIVISION OTHER THAN SCHOOL DISTRICTS USING SB 960 (2004)**

	(Name of Political Subdivision)	(Political Subdivision Code)				(Purpose of Levy)	Prior Method of Calculating Tax Rates	
		(a)		(b)				(d)
		Residential	Real Estate Agricultural	Commercial	Personal Property			
** - Mandatory Required Fields to Complete								
1. ** Current Year (2004) Assessed Valuation Include the current locally and stated assessed valuation obtained from the County Clerk, Assessor, or comparable office finalized by the local board of equalization.								
2. ** Assessed Valuation of New Construction & Improvements 2(a) (b) & (c) - May be obtained from the County Clerk or Assessor. 2(d) = [Line 1(d) - 3(d) - 6(d) + 7(d) + 8(d)] If negative, enter zero								
3. ** Assessed Value of Newly Added Territory Obtained from the County Clerk or Assessor								
4. ** Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Added to a New Subclass in the Current Year Obtained from the County Clerk or Assessor								
5. Adjusted Current Year Assessed Valuation (Line 1 - Line 2 - Line 3 - Line 4)								
6. ** Prior Year (2003) Assessed Valuation Include the prior year locally and state assessed valuation obtained from the County Clerk, Assessor or comparable office finalized by the local board of equalization. Note: If this is different than the amount on the 2003 Form A, Line 1 then revise the 2003 tax rate form to re-calculate the 2003 tax rate ceiling. Enter the revised 2003 tax rate ceiling on the 2004 Tax Rate Summary Page, Line A.								
7. ** Assessed Value in Newly Separated Territory Obtained from the County Clerk or Assessor								
8. ** Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year Obtained from the County Clerk or Assessor								
9. ** Assessed Value of Real Property that Changed Subclass from the Prior Year and Was Subtracted from the Previously Reported Subclass Obtained from the County Clerk or Assessor								
10. Adjusted Prior Year Assessed Valuation (Line 6 - Line 7 - Line 8 - Line 9)								
HASH TOTAL (To be computed and used by the State)								

QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo
FORM A - FOR POLITICAL SUBDIVISION OTHER THAN SCHOOL DISTRICTS USING SB 960 (2004)

	(Name of Political Subdivision)	(Political Subdivision Code)				(Purpose of Levy)	Prior Method of Calculating Tax Rates		
		(a)		(b)				(c)	(d)
		Residential	Real Estate	Agricultural	Commercial				
11.	Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 5 - Line 10) / Line 10] * 100								
12.	Increase in Consumer Price Index Certified by the State Tax Commission								
13.	Adjusted Prior Year Assessed Valuation (Line 10)								
14.	Prior Year (2003) Tax Rate Ceiling Current Method = Tax Rate Summary Page, Line A Prior Method = The 2003 Form A, Line 19 (Prior Method) + the 2003 Tax Rate Summary Page, Line C								
15.	Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years [(Line 13 * Line 14) / 100]								
16.	Permitted Reassessment Revenue Growth Enter the lower of the actual growth (Line 11), the CPI (Line 12), or 5%. If Line 11 is negative, enter 0%. Do not enter less than 0%, nor more than 5%.								
17.	Additional Reassessment Revenue Permitted (Line 15 * Line 16)								
18.	Revenue Permitted in the Current Year from property that existed in both years. (Line 15 + Line 17)								
19.	Adjusted Current Year Assessed Valuation (Line 5)								
20.	Tax Rate Permitted Using Prior Method Tax Rate Permitted Prior to HB1150 & SB960 (Line 18 / Line 19 * 100)								
21.	Limit Personal Property to the Prior Year Ceiling [Lower of Line 20 (Personal Property) or Line 14 (Personal Property)]								
22.	Maximum Authorized Levy Current Method = The 2003 Tax Rate Summary Page, Line E Prior Method = The Greater of the 2003 Form A, Line 19 (Prior Method) + the 2003 Tax Rate Summary Page, Line C or the 2003 Tax Rate Summary Page, Line E								
23.	Limit to the Prior Year Maximum Authorized Levy [Lower of Line 20, Line 21 (for Personal Property only), or Line 22]								

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo
FORM A - FOR POLITICAL SUBDIVISION OTHER THAN SCHOOL DISTRICTS USING SB 960**

(2004)

	(Name of Political Subdivision)	(Political Subdivision Code)				(Purpose of Levy)	Prior Method of Calculating Tax Rates		
		(a)		(b)				(c)	(d)
		Residential	Real Estate Agricultural	Commercial	Personal Property				
Calculate Revised Rate(s)									
24.	Tax Revenue [(Line 1 * Line 23) / 100]								
25.	Total Assessed Valuation [Line 1 (Total)]								
26.	Blended Rate [Line 24 (Total) / Line 25 * 100]								
27.	Revenue Difference due to SB 960 [Line 24 (Total) - Line 24 (Prior Method)]								
28.	Rate(s) to be Revised Note: Revision Can Not Increase Personal Property Rate [(If Line 27 < or > 0 & Line 23 < Line 23 (Prior Method), Then Line 23, Otherwise 0)]								
29.	Current Year Adjusted Assessed Valuation of Rates being Revised (If Line 28 > 0, Then Line 5, Otherwise 0)								
30.	Relative Ratio of Current Year Adjusted Assessed Valuation [Line 29 / Line 29 (Total)]								
31.	Revision to Rate [(If Line 28 > 0, Then (-Line 30 * Line 27 / Line 5) * 100, Otherwise 0)]								
32.	Revised Rate (Line 23 + Line 31)								
33.	Revised Rate Rounded (If Line 32 < 1, Then Round to a 3-digit rate, Otherwise Round to a 4-digit rate)								
Calculate Final Blended Rate									
34.	Tax Revenue [(Line 1 * Line 33) / 100]								
35.	Total Assessed Valuation [Line 1 (Total)]								
36.	Final Blended Rate [(Line 34 (Total) / Line 35) * 100]								
37.	Tax Rate(s) Permitted Calculated Pursuant to Article X, Section 22 and Section 137.073 RSMo. (Line 33) Enter Rate(s) on the Tax Rate Summary Page, Line B								

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo
FORM A - FOR POLITICAL SUBDIVISION OTHER THAN SCHOOL DISTRICTS USING SB 960 (2004)**

	(Name of Political Subdivision)	(Political Subdivision Code)				(Purpose of Levy)	Prior Method of Calculating Tax Rates		
		(a)		(b)				(c)	(d)
		Residential	Agricultural	Real Estate	Commercial				
38.	Revenue Calculated Using SB 960 [(Line 37 * Line 1) / 100]								
39.	Revenue Calculated Using the Prior Method [Line 23 (Prior Method) * Line 1 / 100]								
40.	Revenue Differences Using the Different Methods (Line 38 - Line 39)								
41.	Percent Change (Line 40 / Line 39)								

For Informational Purposes Only

**** - Mandatory Required Fields to Complete**

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
DEBT SERVICE CALCULATION FOR GENERAL OBLIGATION BONDS
PAID FOR WITH PROPERTY TAXES
FORM C - FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS USING SB 960**

(2004)

(Name of Political Subdivision)	(Political Subdivision Code)	Debt Service (Purpose of Levy)
<p>The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments. Since the property taxes are levied and collected on a calendar year basis (January - December), it is recommended that this levy be computed using calendar year data.</p>		
1. ** Total current year assessed valuation obtained from the County Clerk or County Assessor. (Form A, Line 1 Total)		_____
2. ** Amount required to pay debt service requirements during the next calendar year (January 2005 – December 2005). Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent.		_____
3. ** Estimated costs of collection (collector fees and commissions and Assessment Fund withholdings) and anticipated delinquencies. Experience in prior years is the best guide for estimating un-collectible taxes. (Usually 2% to 10% of Line 2 above)		_____
4. ** Reasonable reserve up to one year's payment - It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds. This will include payments for January 2006 – December 2006.		_____
5. Total required for debt service (Line 2 + Line 3 + Line 4)		_____
6. ** Anticipated balance at end of current calendar year. Show the anticipated bank balance at December 31, 2004 (account for any principal or interest due and estimated investment earning in the fund).		_____
7. Property tax revenue required for debt service (Line 5 - Line 6) Any current balance in the fund available to meet the Debt Service requirements in the next calendar year is deducted from the total revenues required for Debt Service purposes.		_____
8. Computation of debt service tax rate [(Line 7 / Line 1) x 100] Round a fraction to the nearest one/one hundredth of a cent. See the rounding worksheet.		_____
9. ** Less Voluntary Reduction By Political Subdivision		_____
10. Actual rate to be levied for debt service purposes * (Line 8 - Line 9) Enter this rate on the Tax Rate Summary Page, Line AA.		_____

* The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

** Mandatory Required Fields to Complete (For General Obligation Bonds Paid for by Property Taxes).

HASH TOTAL (To be computed and used by the State) _____

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)
FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS IMPLEMENTING SB960**

<u>(Name of Political Subdivision)</u>	<u>(Political Subdivision Code)</u>	<u>(Purpose of Levy)</u>
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YEAR 2002 and 2001 - COMPLETE LINES 1 THROUGH 9 FOR THE THIRD AND SECOND PRIOR YEAR (IF APPLICABLE)

	<u>2002</u>	<u>2001</u>		<u>Total</u>
1. Revised State & Locally Assessed Valuation After the changes to 2002 and/or 2001 tax rate(s) have been made. (Revised Form A, Line 1 Total)	_____	_____		_____
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)	_____	_____		
3. Revised Permissible State & Locally Assessed Tax Revenue [(Line 1 x Line 2) / 100]	_____	_____		
4. Revised State & Locally Assessed Valuation (Form G, Line 1)	_____	_____		
5. Original Tax Rate Ceiling (Original Tax Rate Summary Page, Line F)	_____	_____		
6. Total State & Locally Assessed Revenue Actually Produced [(Line 4 x Line 5) / 100]	_____	_____		
7. Total Lost Revenue Allowed to be Recouped (Line 3 - Line 6)	_____	_____		_____

YEAR 2003 - COMPLETE LINES 10 THROUGH 18 FOR THE PRIOR YEAR (IF APPLICABLE)

	<u>Real Estate</u>				<u>Total</u>
	<u>Residential</u>	<u>Agricultural</u>	<u>Commercial</u>	<u>Personal Property</u>	
8. Revised State & Locally Assessed Valuation After the changes to 2003 tax rate(s) have been made. (Revised Form A, Line 1 Total)	_____	_____	_____	_____	_____
9. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)	_____	_____	_____	_____	
10. Revised Permissible State & Locally Assessed Tax Revenue [(Line 8 x Line 9) / by 100]	_____	_____	_____	_____	
11. Revised State & Locally Assessed Valuation (Form G, Line 8)	_____	_____	_____	_____	
12. Original Tax Rate Ceiling (Original Tax Rate Summary Page, Line F)	_____	_____	_____	_____	
13. Total State & Locally Assessed Revenue Actually Produced [(Line 11 x Line 12) / 100]	_____	_____	_____	_____	
14. Total lost revenue to be recouped (Line 10 - Line 13)	_____	_____	_____	_____	_____

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)
 FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS IMPLEMENTING SB960**

(Name of Political Subdivision)	(Political Subdivision Code)	(Purpose of Levy)
Determination of Recoupment Rate(s)		
15. Total Revenue Loss [Line 7 (Total) + Line 14 (Total)]		
16. Revenue Desired to Recoup in Current Year Revenue the political subdivision chooses to recoup in the current year. Enter the desired revenue to recoup in the highlighted cell. (Do Not Enter Less than Line 7 for the Year 2001 Nor More than Line 15)		
17. Total Current Year (2004) State & Locally Assessed Property Enter the assessed valuation in the highlighted cells. [Current (2004) Form A, Line 1]		
18. Relative Ratio of Current Year Assessed Valuation Ratio of the assessed valuation of each subclass to the total assessed valuation. [Line 17 / Line 17 (total)]		
19. Total Revenue Desired to Recoup Allocated To Each Subclass Based on the Relative Ratio of Assessed Valuation (Line 16 x Line 18)		
20. Rate(s) to be Levied to Partially or Fully Recoup the Loss [(Line 19 / Line 17) x 100]		

Complete lines 21 and 22 IF Line 16 is less than Line 15

Form H will Need to be Completed to Continue this Recoupment in the 2nd or 3rd Year

21. Portion of revenue on Line 7 for year 2002 reserved for second year of recoupment	_____
22. Portion of revenue on Line 14 for year 2003 reserved for second or third year of recoupment	_____

AUTHORITY: section 137.073.6, RSMo Supp. 2003, as amended by Senate Bill 960, 92nd General Assembly—2004. A version of this rule was previously filed as 15 CSR 40-3.120. Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expires April 1, 2005.

**Title 15—ELECTED OFFICIALS
Division 40—State Auditor
Chapter 3—Rules Applying to Political Subdivisions**

EMERGENCY RULE

15 CSR 40-3.160 Calculation and Revision of Property Tax Rates by Political Subdivisions Other Than School Districts that Calculate a Single Property Tax Rate Applied to All Property

PURPOSE: This rule applies to political subdivisions other than school districts that calculate a single property tax rate applied to all property and is designed to implement section 137.073, RSMo as it applies to calculating and revising property tax rates.

EMERGENCY STATEMENT: Senate Bill No. 960, 92nd General Assembly (2004) amended section 173.073.6, RSMo, to require that all forms for the calculation of property tax rates pursuant to this section shall be promulgated and not incorporated by reference. The new law became effective on August 28, 2004. The state auditor was required to promulgate rules within thirty (30) days of the effective date. The Missouri State Auditor's Office finds a compelling governmental interest in establishing an early effective date for this emergency rule in order to implement the statutory requirements of section 137.073, RSMo as enacted by Senate Bill No. 960, 92nd General Assembly—2004 amending section 137.073.6, RSMo with regard to procedures for calculating and revising property tax rates. This emergency rule sets forth the formulas to be used in calculating various property tax rates. The forms with instructions have been adopted and approved for use by the school districts or political subdivisions other than school districts to calculate property tax rates. These forms should be used to compute and substantiate the annual tax rate ceiling(s) pursuant to requirements of the Missouri Constitution Article X, Section 22 and section 137.073, RSMo. Under the old rule the formulas were incorporated by reference. The scope of this emergency rule is limited to the circumstances creating an emergency and requiring emergency action. The state auditor believes this emergency rule is fair to all interested persons and parties under the circumstances. This rule filed September 24, 2004, effective October 4, 2004, expires April 1, 2005.

(1) The following forms with instructions, included herein, have been adopted and approved for use by the political subdivisions other than school districts to calculate a single property tax rate for all property. These forms should be used to compute and substantiate the annual tax rate ceiling(s) pursuant to requirements of the Missouri Constitution Article X, Section 22 and section 137.073, RSMo:

- (A) Tax Rate Summary Page;
- (B) Form A Computation of Reassessment Growth and Rate for Compliance with Article X, Section 22, Missouri Constitution and section 137.073, RSMo;
- (C) Form B New Voter Approved Tax Rate or Tax Rate Increase;
- (D) Form C Debt Service Calculation for General Obligation Bonds Paid for with Property Taxes;
- (E) Form G Initial Calculation of Allowed Recoupment and Calculation of First Year of Recoupment Taken; and
- (F) Form H Calculation of Second and/or Third Year of Recoupment Taken.

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
TAX RATE SUMMARY PAGE - FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOLS (2004)**

(Name of Political Subdivision) (Political Subdivision Code) (Purpose of Levy)

The information to be shown on the Tax Rate Summary Page is either available from prior year forms, computed on the attached forms, or computed directly on the Tax Rate Summary Page.

- A. **Prior Year Tax Rate Ceiling** as defined in Chapter 137, RSMo. Revised if the Prior Year Assessed Valuation Changed. (Prior Year Tax Rate Summary Page, Line F) _____
- B. **Current Year Rate Computed Pursuant To Article X, Section 22** of the Missouri Constitution and Section 137.073, RSMo. (Form A, Line 18) _____
- C1. **Tax Rate Ceiling at the Time of the Election (If Applicable)** _____
- C2. **Amount of Rate Increase Authorized By Voters** (Form B, Line 2 if same purpose) _____
- D. **Total** [Line B (if no election) otherwise Line C1 + Line C2] _____
- E. **Maximum Authorized Levy** [Greater of Prior Year Line E or Current Year Line D (if there was an election)] _____
- F. **Current Year Tax Rate Ceiling** (Lower of Line D or E) Maximum legal rate to comply with Missouri laws. _____
- G. **Less Required Sales Tax Reduction (If Applicable)** _____
- H. **Less Voluntary Reduction By Political Subdivision** _____
- I. **Plus Allowable Recoupment Rate** If Applicable (Attach Form G or H) _____
- J. **Tax Rate To Be Levied** Rate to be Certified MUST be \leq Line F (Line F - Line G - Line H + Line I) _____
- AA. **Rate To Be Levied For Debt Service** If Applicable (Form C, Line 10) _____
- BB. **Additional Special Purpose Rate Authorized By Voters** After The Prior Year Tax Rates Were Set, If Applicable (Form B, Line 2 if a different purpose) _____

CERTIFICATION

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ County(ies) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Lines G – BB, sign this form, and return to either the County Clerk(s) for final certification or the State Auditor's Office for a math check.

(Print Name) (Date) (Signature) (Telephone)

Proposed rate to be entered on tax books by County Clerk
Based on Certification from the Political Subdivision: Lines J _____ AA _____ BB _____

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(County) (County Clerk's Signature) (Date)

Please submit only 1 copy directly to the State Auditor's Office – if you fax it, DON'T mail it and vice versa.

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE
WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo
FORM A - FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOLS (2004)**

(Name of Political Subdivision) _____ (Political Subdivision Code) _____ (Purpose of Levy) _____
.....

1. Current Year (2004) Assessed Valuation**
Include the current state and locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.
(a) _____ + (b) _____ = _____
(Real Estate) (Personal) (Total)

2. Assessed Value of New Construction and Improvements**
2(a) - May be obtained from the County Clerk or County Assessor.
2(b) - Increase in personal property. Use the formula listed under Line 2(b).
(a) _____ + (b) _____ = _____
(Real Estate) Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b) (Total)
If Line 2b is Negative, Enter Zero

3. Assessed Value of Newly Added Territory**
May be obtained from the County Clerk or County Assessor.
(a) _____ + (b) _____ = _____
(Real Estate) (Personal) (Total)

4. Adjusted Current Year Assessed Valuation
[Line 1 (Total) - Line 2 (Total) - Line 3 (Total)] _____

5. Prior Year (2003) Assessed Valuation**
Include the prior year state and locally assessed valuation obtained from the County Clerk, County Assessor, or comparable office finalized by the local board of equalization.
Note: If this is different than the amount on the 2003 Form A, Line 1, then revise the 2003 tax rate form to re-calculate the 2003 tax rate ceiling. Enter the revised 2003 tax rate ceiling on the 2004 Tax Rate Summary Page, Line A.
(a) _____ + (b) _____ = _____
(Real Estate) (Personal) (Total)

6. Assessed Value of Newly Separated Territory**
May be obtained from the County Clerk or County Assessor.
(a) _____ + (b) _____ = _____
(Real Estate) (Personal) (Total)

7. Assessed Value of Property Locally Assessed in Prior Year, but State Assessed in Current Year**
May be obtained from the County Clerk or County Assessor.
(a) _____ + (b) _____ = _____
(Real Estate) (Personal) (Total)

8. Adjusted Prior Year Assessed Valuation
[Line 5 (Total) - Line 6 (Total) - Line 7 (Total)] _____

**** - Mandatory Required Fields to Complete**

Continue to Form A, Page 2 of 3 for Computation of the Tax Rate.

HASH TOTAL (To be computed and used by the State) _____

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
COMPUTATION OF REASSESSMENT GROWTH AND RATE FOR COMPLIANCE
WITH ARTICLE X, SECTION 22 AND SECTION 137.073 RSMo**

FORM A - FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOLS (2004)

<u>(Name of Political Subdivision)</u>	<u>(Political Subdivision Code)</u>	<u>(Purpose of Levy)</u>
.....		
9. Percentage Increase in Adjusted Valuation of existing property in the current year over the prior year's assessed valuation [(Line 4 - Line 8) / Line 8] x 100		_____ %
10. Increase in Consumer Price Index as certified by the State Tax Commission.		<u>2.3000%</u>
11. Adjusted Prior Year Assessed Valuation (Line 8) If Negative, Enter Zero		_____
12. Tax Rate Ceiling from Prior Year (2003) (Tax Rate Summary Page, Line A)		_____
13. Maximum Prior Year Adjusted Revenue Permitted from property that existed in both years. [(Line 11 x Line 12) / 100]		_____
14. Permitted Reassessment Revenue Growth <u>The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10), or 5%.</u> A negative figure on Line 9 is treated as a zero for Line 14 purposes. Do not enter less than 0, nor more than 5%.		_____ %
15. Additional Reassessment Revenue Permitted (Line 13 x Line 14)		_____
16. Revenue Permitted in the Current Year from property that existed in both years (Line 13 + Line 15)		_____
17. Adjusted Current Year Assessed Valuation (Line 4) If Negative, Enter Zero		_____
18. Maximum Tax Rate Permitted by Article X, Section 22 and Section 137.073 RSMo. [(Line 16 / Line 17) x 100] Round a fraction to the nearest one/one hundredth of a cent. See the rounding worksheet Enter this rate on the Tax Rate Summary Page, Line B		_____

* To compute the total property tax revenues BILLED for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 22 and divide by 100. The property tax revenues BILLED would be used in estimating budgeted revenues.

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
NEW VOTER APPROVED TAX RATE OR TAX RATE INCREASE
FORM B - FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOLS (2004)**

(Name of Political Subdivision) (Political Subdivision Code) (Purpose of Levy)

**** - Mandatory Required Fields to Complete** (if there was a new voter approved tax rate or tax rate increase).

Since the prior year tax rate computation, some political subdivisions may have held elections where voters approved an increase in an existing tax or approved a new tax. Form B is designed to document the election.

1. **** Date of election** _____

2. **** Amount of Increase Approved by Voters** (An "Increase of" or "Increase by")
Enter this rate on the Tax Rate Summary Page, Line C
(if this is an increase to an existing rate).
or
Enter this rate on the Tax Rate Summary Page, Line BB
(if it is a new rate or replaces a rate that has expired). _____

State Rate Approved by Voters (An "Increase to")
Enter this rate on the Tax Rate Summary Page, Line D and put
the difference between the Tax Rate Summary Page, Line C1 & the **OR**
Tax Rate Summary Page, Line D on the Tax Rate Summary Page, Line C
(if this is an increase to an existing rate).
or
Enter this rate on the Tax Rate Summary Page, Line BB
(if it is a new rate or replaces a rate that has expired) _____

3. **** Ballot Language**
Attach a sample ballot or state proposition posed to the voters exactly as it appeared on the ballot.

4. **** Election results** _____
(Yes) (No)

5. **** Expiration Date**
Enter the last year the levy will be in effect, if applicable. _____

.....
HASH TOTAL (To be computed and used by the State) _____

**QUESTIONNAIRE - DATA SUBMITTED TO THE STATE AUDITOR'S OFFICE FOR REVIEW
DEBT SERVICE CALCULATION FOR GENERAL OBLIGATION BONDS
PAID FOR WITH PROPERTY TAXES**

FORM C - FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOLS (2004)

(Name of Political Subdivision) (Political Subdivision Code) (Purpose of Levy)

.....
The tax rate for Debt Service will be considered valid if, after making the payment(s) for which the tax was levied, the bonds remain outstanding, and the debt fund reserves do not exceed the following year's payments.

Since property taxes are levied and collected on a calendar year basis (January – December), it is recommended that this levy be computed using calendar year data.

- 1.** **Total current year assessed valuation** obtained from the County Clerk or County Assessor. (Form A, Line 1 Total) _____
- 2.** **Amount required to pay debt service requirements during the next calendar year (January 2005 – December 2005).** Include the principal and interest payments due on outstanding general obligation bond issues plus anticipated fees of any transfer agent or paying agent. _____
- 3.** **Estimated costs of collection (collector fees and commissions and Assessment Fund withholdings) and anticipated delinquencies.** Experience in prior years is the best guide for estimating un-collectible taxes. (Usually 2% to 10% of Line 2 above) _____
- 4.** **Reasonable reserve up to one year's payment** - It is important that the Debt Service Fund have sufficient reserves to prevent any default on the bonds. This will include payments for January 2006 – December 2006. _____
- 5. **Total required for debt service** (Line 2 + Line 3 + Line 4) _____
- 6.** **Anticipated balance at end of current calendar year.** Show the anticipated bank balance at December 31, 2004 (account for any principal or interest due and estimated investment earning in the fund). _____
- 7. **Property tax revenue required for debt service** (Line 5 - Line 6) Any current balance in the fund available to meet the Debt Service requirements in the next calendar year is deducted from the total revenues required for Debt Service purposes. _____
- 8. **Computation of debt service tax rate** [(Line 7 / Line 1) x 100] Round a fraction to the nearest one/one hundredth of a cent. See the rounding worksheet. _____
- 9. **Less Voluntary Reduction By Political Subdivision** _____
- 10. **Actual rate to be levied for debt service purposes * (Line 8 – Line 9)** Enter this rate on the Tax Rate Summary Page, Line AA. _____

.....
* - The tax rate levied may be lower than the rate computed as long as adequate funds are available to service the debt requirements.

** - **Mandatory Required Fields to Complete**

HASH TOTAL (To be computed and used by the State) _____

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)
FOR SCHOOL DISTRICTS NOT IMPLEMENTING SB960**

(2004)

(Name of Political Subdivision)

(Political Subdivision Code)

(Purpose of Levy)

If assessments are reduced after tax rates are set and the reductions are due to decisions of the State Tax Commission or a judicial court or are due to clerical corrections, the existing tax rate ceiling may be revised to compensate for the changes described above. A political subdivision may document these changes by filing revised copies of each of the tax rate forms for each year that is affected. These changes should be clearly marked on the revised forms and a written explanation of the revised should be attached.

Before completion of this form, revisions are required to the prior year(s) tax rate forms to determine the revised assessed valuation and revised tax rate ceiling. Revised forms must be filed with the State Auditor before or at the time the recoupment form is filed. **See tab "Input Data" to update the tax rate computation for years 2003, 2002, and/or 2001 using this calculator. Otherwise, manually revise the tax rate computation for years 2003, 2002, and/or 2001.**

After making revisions, a political subdivision may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the preceding one to three year period affected by the revisions. The steps below determine if a recoupment is permissible and document to what extent the political subdivision desires to recoup in the current year.

Start with the third prior year (if applicable) and work forward to the present.

To use this calculator, begin by entering the revised information into the "Input Data" tab. The updated information will flow into the applicable line items of the revised 2003, 2002, and 2001 tax rate forms, as well the Recoupment Form. The highlighted cells below must be completed. Print Tip - Select "entire workbook" if you wish to print all forms in one step.

Please provide a written explanation in the space below (or by attaching an explanation) as to why the political subdivision would be eligible for the recoupment process.

CERTIFICATION

I, the undersigned hereby do certify that the data set forth on the accompanying forms is true and accurate to the best of my knowledge and belief.

Name of Political Subdivision

(Telephone)

(Signature)

Political Subdivision Code

(Date)

(Print Name)

Purpose of Levy

**FORM G - RECOUPMENT FORM FOR COMPLIANCE WITH SECTION 137.073.3(2)(a) and (b)
FOR SCHOOL DISTRICTS NOT IMPLEMENTING SB960**

(2004)

(Name of Political Subdivision)	(Political Subdivision Code)		(Purpose of Levy)
	2003	2002	2001
1. Revised State & Locally Assessed Valuation After the changes to 2003, 2002 &/or 2001 tax rate(s) have been made. (Revised Form A, Line 1 Total)	_____	_____	_____
2. Revised Tax Rate Ceiling After the revision to the assessed valuation was made. (Revised Tax Rate Summary Page, Line F)	_____	_____	_____
3. Permissible revised state and locally assessed tax revenue [(Line 1 x Line 2)/100] Line 3 Rounded	_____	_____	_____
4. Revised state and locally assessed valuation (Form G, Line 1 Total)	_____	_____	_____
5. Original tax rate ceiling (Certified)	_____	_____	_____
6. Total state and locally assessed tax revenue [(Line 4 x Line 5)/100] Line 6 Rounded	_____	_____	_____
Determination of Recoupment Rate - Enter information into the highlighted cells.			
7. Total Revenue Loss (Total of Line 6). Recoupment is not allowed if cell is negative.			_____
8. Revenue desired to recoup in current year (not less than line 6 for year 2001 nor more than Line 7)			_____
9. Total current year (2004) locally assessed property [Current (2004) Form A, Line 1]			_____
10. Rate to be levied to partially or fully recoup the loss [(Line 8 / Line 9) x 100]			_____
Complete lines 12 and 13 IF Line 9 is less than Line 8			
12. Portion of revenue on Line 7 for year 2005 reserved for second year of recoupment			_____
13. Portion of revenue on Line 7 for year 2006 reserved for second or third year of recoupment			_____

**FORM H COMPUTATION OF RECOUPMENT RATE
FOR POLITICAL SUBDIVISIONS OTHER THAN SCHOOL DISTRICTS (2004)**

(Name of Political Subdivision) (Political Subdivision Code) (Purpose of Levy)

.....
Assessment reductions ordered after tax rates are set may result in a loss of revenue. In certain instances, a separate recoupment rate may be levied in a subsequent year to replace the revenue lost (See Form G). A political subdivision may choose not to fully recoup the revenue lost in one year. A three-year period following the year in which the loss occurred is allowed by statute for recouping the lost revenues. Form H is used to document the revenue remaining to be recouped and the allowable recoupment rate when there is a carry over.

Before completion of this form, Form G must have been completed in a prior year.

COMPUTATION OF RECOUPMENT RATE

1. **Total revenue lost due to assessment reductions from Form G, Line 7** (Form G was completed in a previous year) _____

2. **Revenue recouped in prior years**

(Year) a. $[(\text{Assessed Valuation} \times \text{Recoupment Rate}) / 100]$ _____

(Year) b. $[(\text{Assessed Valuation} \times \text{Recoupment Rate}) / 100]$ _____

Total revenue recouped in prior years
(Line 2a + Line 2b) _____

3. **Revenue remaining to be recouped**
[Line 1 - Line 2 (Total)] _____

4. **Revenue desired to be recouped in the current year**
The law provides for recoupment no further back than the third prior year. For example, if the recoupment rate is being computed for 2004, the revenue lost from 2001 must be recouped or waived. _____

5. **Total current year assessed valuation**
Obtained from the County Assessor or County Clerk
(Form A, Line 1 Total) _____

6. **Recoupment rate for the current year**
[(Line 4 / Line 5) x 100] _____

CERTIFICATION

I, the undersigned, _____ of _____
(Office) (Political Subdivision)
located in _____ do hereby certify that the data set forth above is true and accurate
County(ies)
to the best of my knowledge and belief.

(Signature) (Date)

(Print Name) (Telephone)

AUTHORITY: section 137.073.6, RSMo Supp. 2003, as amended by Senate Bill 960, 92nd General Assembly—2004. A version of this rule was previously filed as 15 CSR 40-3.120. Emergency rule filed Sept. 24, 2004, effective Oct. 4, 2004, expires April 1, 2005.

The Secretary of State shall publish all executive orders beginning January 1, 2003, pursuant to section 536.035.2, RSMo Supp. 2003.

04-22

WHEREAS, on October 5, 2004, the federal Centers for Disease Control and Prevention (CDC) received notification by the Chiron Corporation that none of its influenza vaccine (Fluvirin®) would be available for distribution in the United States for the 2004–05 influenza season; and

WHEREAS, this action will reduce by approximately one-half the expected supply of trivalent inactivated vaccine (flu shot) available in the United States for the 2004–05 influenza season; and

WHEREAS, the remaining supply of influenza vaccine expected to be available in the United States this season is an estimated 55.4 million doses of Fluzone® (inactivated flu shot) manufactured by Aventis Pasteur, Inc. Of these doses, approximately 33 million doses already were distributed by the manufacturer. In addition, approximately 1.1 million doses of live attenuated influenza vaccine (LAIV/FluMist®) manufactured by MedImmune will be available this season; and

WHEREAS, CDC and Aventis Pasteur have worked together to develop a plan to distribute in phases 22.4 million doses of unshipped vaccine to identified areas of need throughout the country in response to the loss of half of the nation's expected flu vaccine supply for the 2004-2005 season; and

WHEREAS, an estimated 14.2 million doses of vaccine will be allocated in Phase I over the next 6-8 weeks through Aventis Pasteur contracts directly to high-priority vaccine providers, including hospitals, long-term care facilities, nursing homes, and private providers who care for young children to help ensure that vaccine gets to those people who need it most; and

WHEREAS, CDC will continue to work with Aventis Pasteur and state and local health departments to identify people, by region, on the CDC Priority Group vaccination list in order to distribute to other high-need areas approximately 8.2 million doses remaining after the Phase I is completed; and

WHEREAS, because of this urgent situation, CDC, in coordination with its Advisory Committee for Immunization Practices (ACIP), issued interim recommendations for influenza vaccination during the 2004–05 season that includes designation of persons in high risk categories; and

WHEREAS, exposure to influenza in persons in these high risk categories can result in serious illness or death.

NOW, THEREFORE, I, BOB HOLDEN, GOVERNOR OF THE STATE OF MISSOURI, by the authority vested in me by the Constitution and Laws of the State of Missouri, do hereby order the following:

All health care providers and others that possess influenza vaccine in Missouri should limit influenza vaccinations to persons in the following high risk categories identified by the federal Centers for Disease Control and Prevention (CDC):

- all children aged 6 months to 23 months;
- adults aged 65 years and older;

- persons aged 2 years to 64 years with underlying chronic medical conditions;
- all women who will be pregnant during the influenza season;
- residents of nursing homes and long-term care facilities;
- children aged 6 months to 18 years on chronic aspirin therapy;
- health-care workers involved in direct patient care; and
- out-of-home caregivers and household contacts of children aged less than 6 months.

Individuals requesting vaccination who are not included in one of the high risk categories identified by CDC shall be informed about the urgent vaccine supply situations by their health care providers and others that possess influenza vaccine and asked to forgo vaccination to ensure that those in the high risk categories receive their vaccinations.

All health care providers and others that possess influenza vaccine shall cooperate with local public health agencies and the Missouri Department of Health and Senior Services to assess vaccine supply and determine the high need areas in Missouri. The Missouri Department of Health and Senior Services shall convey to the Centers for Disease Control and Prevention the results of the assessment and the need in Missouri to receive vaccine in the Phase II distribution.

The Missouri Attorney General's Office shall take all appropriate actions to thoroughly investigate and prosecute all violations of Missouri law arising from profiteering or price gouging of influenza vaccine available for the 2004-2005 influenza season.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 25th day of October, 2004.



Bob Holden
Governor

ATTEST:



Matt Blunt
Secretary of State

**EXECUTIVE ORDER
04-23**

WHEREAS, Missouri's forests are a major contributor to the state economy through tourism, harvest of timber and forest products; and

WHEREAS, management of timber resources, and expansion of timber and forest product value is a critical element of the long term success of the industry and economic health of the state; and

WHEREAS, nearly 35,000 Missourians derive their employment directly from wood products, drawing nearly one-half billion dollars in compensation annually; and

WHEREAS, 85 percent of Missouri's 14 million forested acres are owned by private landowners; and

WHEREAS, Missouri's 1000 tree farms encompassing over 325,000 acres contribute to the \$3 billion in economic activity in the wood industry; and

WHEREAS, coordination of state resources and industry expertise will help grow both the demand for, and supply of Missouri wood products while balancing the stewardship of forest lands and preserving the state's natural resources.

NOW THEREFORE I, BOB HOLDEN, GOVERNOR OF THE STATE OF MISSOURI, by the power vested in me by the laws and the Constitution of the State of Missouri do hereby order and direct the creation of the Forest Utilization Committee within the Missouri Department of Conservation. This Executive Order shall supersede and rescind Executive Order 04-21 of September 14, 2004.

The purpose of the council shall be to:

1. Facilitate development of a coordinated network among state agencies, universities and associations to document, evaluate, and monitor the economic contribution, environmental impact, and potential of the forest products industry;
2. Develop a strategic roadmap for growing the value of the state's forest products industry and maintaining the state's valued natural resources;
3. Identify specific opportunities for public-private and interagency partnership in the development of forest products industry

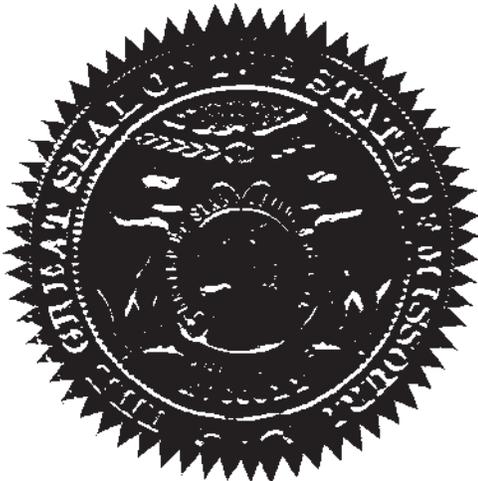
The committee shall be composed of eighteen members, one member to be a member of the Missouri Senate to be appointed by the President Pro Tem of the Senate, one member to be a member of the Missouri House of Representatives to be appointed by the Speaker of the House, one forest landowners representing small forestry holdings with owners of less than two hundred acres of timber and one representative of large forestry holdings with greater than two hundred acres of timber, one representative from the Resource Conservation and Development Councils, one representative from the Missouri Department of Natural Resources, one representative of the United States Department of Agriculture Forest Service's North Central Forest Experimental Station, one representative from the University of Missouri's School of Natural Resources, one representative of the Society of American Foresters, one representative from the Missouri Department of Conservation's Division of Forestry, one representative of the Missouri Forest Products Association, one representative of the Missouri Department of

Agriculture Business Development Division, one representative of a large-volume active sawmill and one representative of a small-volume active sawmill, one member from a major agriculture lending agency, one member from an environmental protection public interest group and two at-large members. Each member of the committee shall serve until December 31, 2005. A chairman, appointed by the Governor, vice-chairman, and secretary, elected by the membership, shall conduct the business of the committee.

Commission members shall be appointed by the Governor, except where noted, and receive no compensation but shall be reimbursed for actual and necessary expenses incurred in the performance of their official duties on the commission.

All state agencies shall cooperate with the Committee in carrying out its duties, including allowing access to closed records, provided that the Committee shall not disclose any identifying information contained in such records closed pursuant to statute or general order and any such information in the custody of the Committee shall not be discoverable to the same extent as when in the custody of the parent agency.

The Missouri Department of Conservation shall coordinate available resources to provide all necessary staff and support services and shall secure payment of all costs required by the commission to hold commission meetings, to maintain records of official acts and to conduct all other business of the commission. The commission shall meet at least twice a year and at any such time that it deems necessary. Meetings may be called by the chairperson or by a petition signed by a majority of the members of the commission. Ten days' notice shall be given in writing to such members prior to the meeting date. A simple majority of the members of the commission shall be present to constitute a quorum. Proxy voting shall not be permitted.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 21th day of October, 2004.

Bob Holden
Governor

ATTEST:

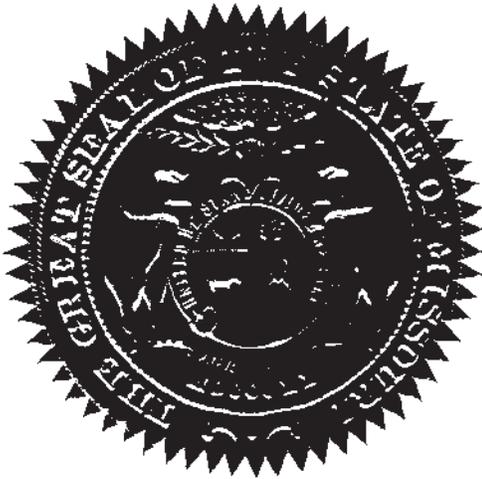
Matt Blunt
Secretary of

EXECUTIVE ORDER
04-24

WHEREAS, Executive Order 03-15 was issued on August 25, 2003; and

WHEREAS, Executive Order 03-15 was superceded by the passage of House Bill 978 which became law on August 28, 2004.

NOW, THEREFORE, I, BOB HOLDEN, GOVERNOR OF THE STATE OF MISSOURI, by the virtue of the powers vested in me through the constitution and the laws of the State of Missouri, do hereby rescind Executive Order 03-15.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 21th day of October, 2004.

Handwritten signature of Bob Holden in cursive script.

Bob Holden
Governor

ATTEST:

Handwritten signature of Matt Blunt in cursive script.

Matt Blunt
Secretary of State

**EXECUTIVE ORDER
04-25**

WHEREAS, Executive Order 03-27 was issued on December 2, 2003; and

WHEREAS, Executive Order 03-27 was superceded by the passage of Senate Bill 1249 which became law on August 28, 2004.

NOW, THEREFORE, I, BOB HOLDEN, GOVERNOR OF THE STATE OF MISSOURI, by the virtue of the powers vested in me through the constitution and the laws of the State of Missouri, do hereby rescind Executive Order 03-27.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Missouri, in the City of Jefferson, on this 21st day of October, 2004.

Handwritten signature of Bob Holden in cursive script.

**Bob Holden
Governor**

ATTEST:

Handwritten signature of Matt Blunt in cursive script.

**Matt Blunt
Secretary of State**